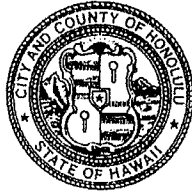


DEPARTMENT OF BUDGET AND FISCAL SERVICES
CITY AND COUNTY OF HONOLULU
530 SOUTH KING STREET, ROOM 208 • HONOLULU, HAWAII 96813
PHONE: (808) 768-3900 • FAX: (808) 768-3179 • INTERNET: www.honolulu.gov



KIRK CALDWELL
MAYOR

October 14, 2014

The Honorable Ann H. Kobayashi, Chair
and Members
Committee on Budget
Honolulu City Council
530 South King Street, Room 202
Honolulu, Hawaii 96813

Dear Chair Kobayashi and Councilmembers:

SUBJECT: Testimony in Opposition to Bill 59 (2014)

We are opposed to Bill 59 (2014), which would amend ROH Section 8-10.4 to allow a home exemption of an undetermined amount. The exemption would apply to "real property owned and occupied as the owner's principal home as of the date of assessment by an individual or individuals and is accessed from a street, thoroughfare or road that is:

- (1) subject to a dispute between the state and the city concerning ownership of the street, thoroughfare or road;
- (2) not maintained by the state of the city; and
- (3) within a one mile radius of a rapid transit station."

Any detrimental conditions involving access, road conditions, and proximity to rapid transit stations have already been taken into account in the ad valorem assessment of the property. Therefore, no further exemption is warranted or justified.

If you have any questions, please call me at 768-3901.

Sincerely,

A handwritten signature in black ink, appearing to read "Nelson H. Koyanagi, Jr.", is written over the word "Sincerely,".

Nelson H. Koyanagi, Jr., Director
Budget and Fiscal Services

cc: Real Property Assessment Division

APPROVED:

A handwritten signature in black ink, appearing to read "Ember Lee Shinn", is written below the word "APPROVED:".

Ember Lee Shinn
Managing Director

2014 OCT 15 AM 8:50
RECEIVED
CITY CLERK
HONOLULU
NELSON H. KOYANAGI, JR.
DIRECTOR
GARY T. KUROKAWA
DEPUTY DIRECTOR

CITY COUNCIL
HONOLULU, HAWAII

2014 OCT 15 A 8:44

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